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Docket No.: 20107/1200838-US1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Earl ROTMAN et al.

Confirmation No. 3328

Serial No.: 10/709,329

Group Art Unit: 3628

Filed: April 28, 2004

Examiner: Nga B. Nguyen

For: SYSTEM AND METHOD FOR CREATING TRADEABLE FINANCIAL UNITS

REPLY BRIEF

MS Appeal Brief - Patents
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Appellants submit this Reply Brief in response to the Examiner's Answer mailed on March 9, 2007.

Status of Claims

The status of claims remains unchanged from the underlying Appeal Brief and remain as follows:

Claims 1-74 are pending in the application.

This appeal is in respect of the rejection of claims 1-74.

The claims are reproduced in the **Claims Appendix**. The current status of the application's claims is as follows:

1. Claims canceled: none;
2. Claims withdrawn from consideration but not canceled:
none;
3. Claims pending: 1-74;
4. Claims allowed: none;
5. Claims rejected: 1-74.

Claims 1-74 stand rejected under 35 U.S.C. § 101 as being directed to non-statutory subject matter.

The claims on appeal are claims 1-74.

For the purpose of the present appeal, Appellants request that article claims 1-18, 30-49, 61-62 and 73-74 be considered to form a first group. Appellants further request that method claims 19-29, 50-60 and 63-72 be considered to form a second group.

Grounds of Rejection To Be Reviewed On Appeal

The grounds of rejection to be reviewed on appeal remains unchanged from the underlying Appeal Brief and remain as follows:

1) Whether article claims 1-18, 30-49, 61-62 and 73-74 can properly be rejected as non-statutory subject matter under 35 U.S.C. § 101 in light of the Federal Circuit's jurisprudence of what constitutes statutory subject matter.

2) Whether method claims 19-29, 50-60 and 63-72, which recite steps producing a concrete, tangible and useful result, can be properly rejected as non-statutory subject matter under 35 U.S.C. § 101.

Argument

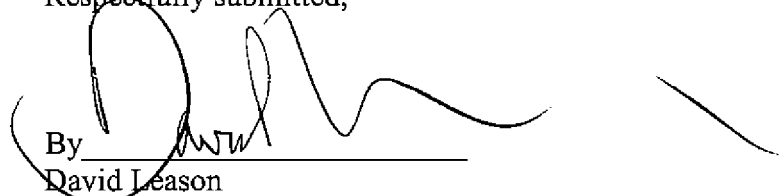
In reply to the Examiner's Answer, Appellants acknowledge that the Examiner's Answer correctly sets forth the grounds of rejection under the heading "(10) Grounds of Rejection."

With respect to the response to Arguments under the heading "(11) Response to Arguments," the Examiner's Answer, respectfully, is not a response to the substance of Appellant's actual arguments. Rather, it appears to merely regurgitate the stated grounds of rejection.

Appellant's Brief on Appeal explains the errors in the grounds of rejection against the claims on appeal. The Examiner's Answer fails to address the errors called out by Appellant in the underlying Brief on Appeal.

For the reasons stated in the Brief on Appeal, all grounds of rejection should be reversed.

Respectfully submitted,


By _____

Dated: May 9, 2007

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